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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 01/2026- State Tax (Rate)

Gandhinagar, 21st May, 2026

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-28)/GST-2026/S.9(1)(69)/GST Cell:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department, No. (GHN-62)/GST-2025/ S.9(1)(65)/GST Cell, dated the 17th September, 2025 being Notification No. 9/2025-State Tax (Rate), namely:-

In the said notification, -

(a) In Schedule I – 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “2202 99 31, 2202 99 39” shall be substituted;

(b) In Schedule III – 20%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 91 00, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall be deemed to have come into force from 1st May, 2026.

By order and in the name of the Governor of Gujarat,

DR. HARDIK PRAJAPATI,

Under Secretary to Government.

Government Central Press, Gandhinagar.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press,
Gandhinagar
Date : 2026.05.25 10:12:41 IST